


STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



INDIANA GOVERNMENT CENTER NORTH
100 NORTH SENATE AVENUE N1058(B)
INDIANAPOLIS, IN 46204
PHONE (317) 232-3777
FAX (317) 232-8779

TO: County Auditors

FROM: Karen Large, Budget Director 

SUBJECT: Cross County Unit Assessed Value Certification

DATE: February 19, 2009

As you know, the statutory deadline for submission of the certified net assessed values (CAVs) is August 1 of each year. To date, the Department of Local Government Finance ("Department") has received CAVs from twelve (12) counties.

Per discussion with several Auditors, the Department anticipates there will be a large number of counties submitting their CAVs to the Department within the next thirty (30) to ninety (90) days. As a result, there will be several situations where a county's budget certification could be delayed due to cross-county units with one (1) or more other counties that are not as far along in the budget process. This could cause a significant backlog in the certification of budget orders or require partial budget order certification, neither of which is acceptable.

To avoid such scenarios and to expedite the issuance of tax bills by counties, the Department is implementing a policy similar to that used last year regarding submission of CAVs.

As CAVs are received by the Department, all counties that share cross-county units with the submitting county will be notified they have five (5) calendar days in which to certify net AVs for the cross-county units. If the Department does not receive CAVs for those units in the five (5) calendar day time frame, the Department will use the 2007-pay-2008 gross AVs and adjustments retrieved from the Department's budget database. An additional calculation will be made to capture the effect of the supplemental homestead deduction, which is in effect in pay-2009. These AVs must be used for the cross-county taxing units for 2008-pay-2009 when the Auditor certifies the full county assessed values to the Department.

These CAVs, however, are not required to be used in preparing the March 1 billing abstract. For this purpose, the County Auditor can use the best information available at the time.

The Department's budget field representatives will assist in carrying out this directive.

If you have any questions, please contact Linda Lessaris, Field Supervisor, at llessaris@dlgf.in.gov or 317.233.9239 or your field representative. Contact information for field representatives can be found at <http://www.in.gov/dlgf/2338.htm#BudgetFld>.